

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to: Cases listed in Appendix A
to Pretrial Order No. 35 (ECF No. 977)

MASTER DOCKET

18-md-2865 (LAK)

**JOINT STIPULATION AND [PROPOSED] ORDER
PERMITTING THE FILING OF OPPOSITIONS TO RULE 44.1 BRIEFS**

WHEREAS the Court's Pretrial Order No. 36 (ECF No. 978) (the "Pretrial Order") requires the parties to file briefs pursuant to Federal Rule of Civil Procedure 44.1 (the "Rule 44.1 Briefs") by June 24, 2024 (Pretrial Order ¶ 4);

WHEREAS the parties believe that permitting the filing of oppositions to the Rule 44.1 Briefs will benefit the parties and the Court by enabling the full briefing of all foreign law issues before the Court;

WHEREAS permitting such oppositions to the Rule 44.1 Briefs will not otherwise affect the schedule set forth in the Pretrial Order;


IT IS HEREBY STIPULATED AND AGREED by and between the undersigned counsel for the parties that the parties may file oppositions to the Rule 44.1 Briefs by July 24, 2024.

This is the parties' first request to modify the Pretrial Order and the first request to modify the schedule for briefing issues of foreign law.


Dated: New York, New York
June 20, 2024

By: /s/ Daniel C. Davidson
Sharon L. McCarthy
Nicholas S. Bahnsen
Daniel C. Davidson
KOSTELANETZ LLP
7 World Trade Center, 34th Floor
New York, New York 10007
Tel: (212) 808-8100
smccarthy@kostelanetz.com

Counsel for Defendants John van Merkensteijn, III, Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Omineca Pension Plan, Omineca Trust, Remece Investments LLC Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, and Xiphias LLC Pension Plan

By: 
Peter Neiman
Andrew Dulberg
WILMER CUTLER PICKERING HALE AND DORR LLP
7 World Trade Center
New York, NY 10007
Telephone: (212) 230-8800
Peter.neiman@wilmerhale.com

Counsel for Defendants Richard Markowitz, Jocelyn Markowitz, AvaniX Management LLC Roth 401(K) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, RJM Capital Pension Plan



By: _____
Marc A. Weinstein
HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, NY 10004
Telephone: (212) 837-6000
Fax: (212) 422-4726
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen
(Customs and Tax Administration of the
Kingdom of Denmark)*

*Trust, Routt Capital Pension Plan, and
Routt Capital Trust*

By: _____
David L. Goldberg
Michael M. Rosensaft
KATTEN MUCHIN ROSENMAN LLP
50 Rockefeller Plaza
New York, NY 10020
Tel.: (212) 940-8800
david.goldberg@katten.com

*Counsel for Defendants Robert Klugman,
RAK Investment Trust, Aerovane Logistics
LLC Roth 401K Plan, Edgepoint Capital
LLC Roth 401K Plan, Headsail
Manufacturing LLC Roth 401K Plan, The
Random Holdings 401K Plan, and The
Stor Capital Consulting LLC 401K Plan*

By:  _____
Thomas E.L. Dewey
Sean K. Mullen
DEWEY PEGNO & KRAMARSKY LLP
777 Third Avenue – 37th Floor
New York, New York 10017
Tel.: (212) 943-9000
tdewey@dpklaw.com

*Counsel for Defendant Michael Ben-
Jacob*

SO ORDERED:

Hon. Lewis A. Kaplan
United States District Judge

*Trust, Routt Capital Pension Plan, and
Routt Capital Trust*

By: 
David L. Goldberg
Michael M. Rosensaft
KATTEN MUCHIN ROSENMAN LLP
50 Rockefeller Plaza
New York, NY 10020
Tel.: (212) 940-8800
david.goldberg@katten.com

*Counsel for Defendants Robert Klugman,
RAK Investment Trust, Aerovane Logistics
LLC Roth 401K Plan, Edgepoint Capital
LLC Roth 401K Plan, Headsail
Manufacturing LLC Roth 401K Plan, The
Random Holdings 401K Plan, and The
Stor Capital Consulting LLC 401K Plan*

By: _____
Thomas E.L. Dewey
Sean K. Mullen
DEWEY PEGNO & KRAMARSKY LLP
777 Third Avenue – 37th Floor
New York, New York 10017
Tel.: (212) 943-9000
tdewey@dpklaw.com

*Counsel for Defendant Michael Ben-
Jacob*

SO ORDERED:

Hon. Lewis A. Kaplan
United States District Judge